

FUND: S600 - VENTURA COUNTY FIRE PROTECTION
 GOVERNING BOARD
 BOARD OF SUPERVISORS

VENTURA COUNTY FIRE PROTECTION DISTRICT - 2700

BUDGET OVERVIEW

	FINAL BUDGET FY 2014-15	ACTUAL PRIOR YEAR FY 2014-15	REQUESTED BUDGET FY 2015-16	RECOMMENDED BUDGET FY 2015-16	ADOPTED BUDGET FY 2015-16
TOTAL APPROPRIATIONS	167,664,020	133,939,522	172,396,858	172,396,858	173,103,188
TOTAL REVENUES	134,510,982	142,930,196	144,509,715	144,509,715	145,216,045
NET COUNTY COST	(33,153,038)	8,990,673	(27,887,143)	(27,887,143)	(27,887,143)
AUTH POSITIONS	0	0	582	582	583
FTE POSITIONS	0	0	581	581	582

BUDGET UNIT DESCRIPTION:

The Ventura County Fire Protection District is a dependent special district within the county that was created by a special election, held in 1928, to provide services for the unincorporated areas of the county and six cities in the county - Thousand Oaks, Simi Valley, Moorpark, Camarillo, Port Hueneme and Ojai. The purpose of the Fire District is to protect life and property by providing fire suppression, protection, emergency medical aide, education, hazardous material monitoring, rescue services and other related emergency services. In 2014, the Fire District maintained 32 fire stations and responded to approximately 37,714 fires, rescues and public service calls. The Fire District will continue to work toward the goal of reducing the severity and number of fire-related incidents.

COUNTY OF VENTURA
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FOR FISCAL YEAR 2015-16

FUND: S600 VENTURA COUNTY FIRE PROTECTION DISTRICT
BUDGET UNIT: 2700 VENTURA COUNTY FIRE PROTECTION DISTRICT

FINANCING SOURCE ACCOUNT	2013-14 ACTUAL	2014-15 ACTUAL ESTIMATED *	2015-16 RECOMMENDED	2015-16 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES CURRENT SECURED 8511	101,649,965	107,505,590	112,069,085	112,069,085
PROPERTY TAXES CURRENT UNSECURED 8521	3,117,056	3,170,322	3,233,728	3,233,728
PROPERTY TAXES PRIOR SECURED 8531	6,989	767	0	0
PROPERTY TAXES PRIOR UNSECURED 8541	128,558	110,538	105,000	105,000
SUPPLEMENTAL PROPERTY TAXES CURRENT 8551	1,242,061	2,044,678	971,510	971,510
SUPPLEMENTAL PROPERTY TAXES PRIOR 8561	42,766	12,242	45,001	45,001
TOTAL TAXES	106,187,395	112,844,138	116,424,324	116,424,324
OTHER LICENSES AND PERMITS 8799	1,122,380	1,127,294	1,100,000	1,100,000
TOTAL LICENSES PERMITS AND FRANCHISES	1,122,380	1,127,294	1,100,000	1,100,000
PENALTIES AND COSTS ON DELINQUENT TAX 8841	60,458	39,455	50,000	50,000
TOTAL FINES FORFEITURES AND PENALTIES	60,458	39,455	50,000	50,000
INVESTMENT INCOME 8911	265,804	279,879	229,442	229,442
TOTAL REVENUE USE OF MONEY AND PROPERTY	265,804	279,879	229,442	229,442
PRIOR YEAR REVENUE 9209H	8,771	24,282	0	0
STATE HOMEOWNERS PROPERTY TAX RELIEF 9211	986,805	985,519	985,520	985,520
IN-LIEU TAXES OTHER 9251	23	0	0	0
STATE OTHER 9252	9,341,304	11,853,299	9,496,524	10,202,854
STATE SB90 9253	0	2,183	0	0
FEDERAL DISASTER RELIEF 9301	(3,406)	0	0	0
PRIOR YEAR REVENUE 9309H	(16,765)	(3,594)	0	0
FEDERAL IN-LIEU TAXES 9341	0	1,311	0	0
FEDERAL OTHER 9351	289,923	141,971	78,500	78,500
OTHER IN-LIEU REVENUES 9361	2,710	2,520	0	0
RDA PASS THROUGH 9372	8,420,120	7,226,486	4,065,407	4,065,407
TOTAL INTERGOVERNMENTAL REVENUE	19,029,485	20,233,978	14,625,951	15,332,281
CHARGES FOR SERVICES PRIOR YEAR REVEN 9401	0	5,796	0	0
ASSESSMENT AND TAX COLLECTION FEES 9411	0	0	0	0
SPECIAL ASSESSMENTS 9421	75,541	167,261	212,500	212,500
PRIOR YEAR REVENUE 9609H	120,692	0	0	0
CONTRACT REVENUE 9703	1,403,580	1,534,086	1,503,496	1,503,496
EMERGENCY SERVICES REIMBURSE 9706	4,182,839	4,095,356	3,740,000	3,740,000
COST ALLOCATION PLAN REVENUE 9731	(377)	6,069	0	0
TOTAL CHARGES FOR SERVICES	5,782,275	5,808,568	5,455,996	5,455,996
OTHER SALES 9751	5,913	1,040	0	0
OPT OUT REVENUE 9772	0	0	0	0
OTHER NON-GOVERNMENTAL GRANT REVENUE 9780	17,000	22,883	0	0
MISCELLANEOUS REVENUE 9790	480,901	221,870	4,141,000	4,141,000
TOTAL MISCELLANEOUS REVENUES	503,815	245,793	4,141,000	4,141,000
CAPITAL ASSETS GAIN REVENUE 9821	34,690	38,873	60,000	60,000
TRANSFERS IN FROM OTHER FUNDS 9831	2,193,082	2,281,512	2,423,002	2,423,002
INSURANCE RECOVERIES 9851	3,921	30,706	0	0
TOTAL OTHER FINANCING SOURCES	2,231,693	2,351,091	2,483,002	2,483,002
TOTAL REVENUE	135,183,305	142,930,196	144,509,715	145,216,045

COUNTY OF VENTURA
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FOR FISCAL YEAR 2015-16

FUND: S600 VENTURA COUNTY FIRE PROTECTION DISTRICT
BUDGET UNIT: 2700 VENTURA COUNTY FIRE PROTECTION DISTRICT

FINANCING SOURCE ACCOUNT	2013-14 ACTUAL	2014-15 ACTUAL * ESTIMATED	2015-16 RECOMMENDED	2015-16 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
REGULAR SALARIES	1101	39,763,017	42,517,004	48,375,678	48,238,678
EXTRA HELP	1102	658,051	890,414	1,053,385	1,053,385
OVERTIME	1105	19,278,654	18,552,700	20,952,235	20,952,235
SUPPLEMENTAL PAYMENTS	1106	3,789,274	3,626,943	3,201,433	3,201,433
TERMINATIONS	1107	1,647,643	1,455,265	1,800,000	1,800,000
RETIREMENT CONTRIBUTION	1121	29,097,423	29,689,963	27,881,504	27,881,504
OASDI CONTRIBUTION	1122	549,394	570,843	672,021	672,021
FICA MEDICARE	1123	815,594	851,282	986,973	986,973
SAFE HARBOR	1124	47,530	51,434	66,969	66,969
IN-LIEU CONTRIBUTIONS	1125	796,430	819,121	900,206	900,206
RETIREE HEALTH PAYMENT 1099	1128	127,921	138,502	123,157	123,157
GROUP INSURANCE	1141	3,475,530	3,564,761	4,079,625	4,079,625
LIFE INSURANCE FOR DEPARTMENT HEADS A	1142	2,167	2,063	2,159	2,159
STATE UNEMPLOYMENT INSURANCE	1143	75,582	77,790	92,248	92,248
MANAGEMENT DISABILITY INSURANCE	1144	13,559	34,947	54,251	54,251
WORKERS' COMPENSATION INSURANCE	1165	6,735,991	7,449,738	7,793,590	7,793,590
401K PLAN	1171	216,787	220,774	272,306	272,306
SALARY AND EMPLOYEE BENEFITS CURRENT	1991	106,106	111,911	131,143	131,143
TOTAL SALARIES AND EMPLOYEE BENEFITS		107,196,654	110,625,455	118,438,883	118,301,883
AGRICULTURAL	2011	0	0	14,000	14,000
DISINFECT/EXTERMINATE S	2013H	14,739	15,111	0	0
CLOTHING AND PERSONAL SUPPLIES	2021	5,259	4,756	385,637	385,637
UNIFORM ALLOWANCE	2022	457,085	453,695	465,000	465,000
SAFETY CLOTH & SUPPLIES	2023H	406,822	446,118	0	0
COMMUNICATIONS	2031	0	0	0	665,817
RADIO EXPENSE - NON ISF	2031H	7,931	8,163	665,817	0
VOICE DATA ISF	2032	735,327	732,503	776,387	776,387
TELEPHONE CHGS - NON ISF	2032H	589,594	689,701	0	0
RADIO COMMUNICATIONS ISF	2033	1,123,926	1,217,489	1,157,982	1,157,982
FOOD	2041	129,904	82,617	142,300	142,300
KITCHEN SUPPLIES	2051	12,735	8,580	10,000	10,000
BEDDING AND LINENS SUPPLIES	2052	71,937	66,572	60,000	60,000
JANITORIAL SUPPLIES	2054	101,667	95,099	60,000	60,000
JANITORIAL SERVICES NON ISF	2055	72,332	117,330	90,800	90,800
OTHER HOUSEHOLD EXPENSE	2056	0	0	0	7,500
REFUSE DISPOSAL	2056H	8,769	11,698	7,500	0
HAZARDOUS MATERIAL DISPOSAL	2057	17,151	43,180	6,221	6,221
HOUSEKEEPING GROUNDS ISF CHARGS	2058	527	1,713	0	0
GENERAL INSURANCE ALLOCATION ISF	2071	688,664	315,058	615,397	615,397
EQUIPMENT MAINTENANCE	2101	177,766	197,420	751,709	751,709
EQUIPMENT MAINTENANCE CONTRACTS	2102	0	0	0	787,543
OFFICE EQUIP. MAINTENANCE	2102H	0	0	787,543	0
COMM. EQUIP. MAINTENANCE	2103H	455,317	486,890	0	0

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FINANCING SOURCE ACCOUNT	2013-14 ACTUAL	2014-15 ACTUAL * ESTIMATED	2015-16 RECOMMENDED	2015-16 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
MAINTENANCE SUPPLIES AND PARTS	2104	744,813	760,645	709,596	709,596
OTHER EQUIP. MAINTENANCE	2105H	136,378	124,032	0	0
BUILDINGS AND IMPROVEMENTS MAINTENANC	2112	723,415	513,986	746,000	784,367
FACILITIES AND MATERIALS SQ FT ALLOCA	2114	1,753,092	1,767,237	1,648,900	1,648,900
OTHER MAINTENANCE ISF	2116	2,723	244	0	0
MEDICAL AND LABORATORY SUPPLIES	2121	281,178	289,806	280,701	280,701
MEDICAL CLAIMS ISF	2122	1,504	3,862	3,750	3,750
GROUNDS-MAINTENANCE	2124H	29,176	39,727	0	0
MEMBERSHIPS AND DUES	2131	26,136	21,190	24,447	24,447
EDUCATIONAL MATERIALS	2152H	4,492	0	0	0
COST ALLOCATION PLAN CHARGES	2158	829,696	1,172,789	1,102,774	1,102,774
MISCELLANEOUS EXPENSE	2159	23,705	48,328	21,500	21,500
OFFICE SUPPLIES	2161	73,759	61,637	79,088	79,088
PRINTING AND BINDING NON ISF	2162	13,965	18,478	18,600	18,600
BOOKS AND PUBLICATIONS	2163	42,865	31,146	37,423	37,423
MAIL CENTER ISF	2164	20,935	17,222	30,800	30,800
PURCHASING CHARGES ISF	2165	98,834	125,941	105,280	105,280
GRAPHICS CHARGES ISF	2166	12,196	6,121	5,800	5,800
COPY MACHINE CHGS ISF	2167	83,051	75,747	83,100	83,100
STORES ISF	2168	1,185	119	500	500
MISCELLANEOUS OFFICE EXPENSE	2179	0	0	23,000	23,000
SPECIAL OFFICE EXPENSE	2180H	16,924	25,956	0	0
ATTORNEY SERVICES	2185	97,309	174,017	145,000	145,000
TEMPORARY HELP	2192	0	7,379	0	0
COMPUTER SERVICES NON ISF	2195H	1,392,954	1,219,397	0	0
PROFESSIONAL MEDICAL SERVICES	2197	8,775	12,350	47,000	47,000
OTHER PROFESSIONAL AND SPECIALIZED NO	2199	687,236	1,062,892	2,684,504	2,684,504
INFORMATION TECHNOLOGY ISF	2202	2,267,205	2,468,122	3,037,960	3,037,960
COUNTY GEOGRAPHICAL INFORMATION SYSTE	2203	56,287	56,344	56,287	56,287
PUBLIC WORKS ISF CHARGES	2205	12,415	5,620	5,000	5,000
SPECIAL SERVICES ISF	2206	4,138	3,885	3,500	3,500
COURT REPORTER-TRANSCRIPT	2207H	0	4,536	0	0
BACKGROUND INVESTIGATION SERVS	2213H	37,172	55,866	0	0
PUBLICATIONS AND LEGAL NOTICES	2221	1,418	2,392	500	500
RENT AND LEASES EQUIPMENT NONCOUNTY O	2231	109,262	111,642	112,147	112,147
SOFTWARE RENTAL NON ISF	2236	60	0	0	0
BUILDING LEASES AND RENTALS NONCOUNT	2241	396,787	398,047	6,160	6,160
BUILDING LEASES AND RENTALS COUNTY OW	2242	0	0	386,052	386,052
STORAGE CHARGES ISF	2244	3,642	4,043	4,300	4,300
COMPUTER EQUIPMENT <5000	2261	540,335	1,122,112	637,426	637,426
FURNITURE AND FIXTURES <5000	2262	96,948	78,944	109,000	109,000
MINOR EQUIPMENT	2264	494,695	581,692	5,587,338	5,587,338
TRAINING ISF	2272	40	900	0	0

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BUDGET UNIT: 2700 VENTURA COUNTY FIRE PROTECTION DISTRICT

FINANCING SOURCE ACCOUNT	2013-14 ACTUAL	2014-15 ACTUAL * ESTIMATED	2015-16 RECOMMENDED	2015-16 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
EDUCATION TRAINING CONFERENCE AND SEM 2273	47,062	43,233	289,717	289,717
PRIVATE VEHICLE MILEAGE 2291	2,901	1,034	4,200	4,200
TRAVEL EXPENSE 2292	36,405	41,105	124,908	124,908
FREIGHT, EXPRESS, AND OTHER DELIVERY 2293	11,468	18,857	13,300	13,300
GAS AND DIESEL FUEL NON ISF 2294	0	0	752,596	752,596
TRANSPORTATION EXPENSE 2299	75,818	122,372	0	0
GAS AND DIESEL FUEL ISF 2301	800,860	650,260	0	0
SPECIAL DEPT. EXP. - 02 2302H	52,991	96,016	0	0
MOTORPOOL ISF 2303	7,489	10,211	10,000	10,000
SPECIAL DEPT. EXP. - 06 2306H	120,750	233,635	0	0
SPECIAL DEPT. EXP. - 07 2307H	175,738	122,011	0	0
SPECIAL DEPT. EXP. - 10 2310H	603,832	91,054	0	0
UTILITIES 2311	42,753	34,415	51,560	51,560
SPECIAL DEPT. EXP. - 19 2319H	55,606	56,443	0	0
MATERIALS & SUPPLIES 2494H	543,603	495,335	0	0
TOTAL SERVICES AND SUPPLIES	18,781,424	19,484,064	24,986,007	25,024,374
TAXES AND ASSESSMENTS 3571	158	160	300	300
INTERFUND EXPENSE ADMINISTRATIVE 3912	0	0	816,460	953,460
TOTAL OTHER CHARGES	158	160	816,760	953,760
LAND 4011	0	0	6,000,000	6,000,000
BUILDINGS AND IMPROVEMENTS 4111	29,990	35,592	30,000	30,000
CONSTRUCTION BY CONTRACTOR 1099 4117	1,846,203	1,039,790	14,020,000	14,020,000
EQUIPMENT 4601	0	0	2,976,118	2,976,118
VEHICLES 4671	0	0	3,093,000	3,760,963
COMPUTER SOFTWARE 4701	0	44,895	1,536,090	1,536,090
REPLACE EQUIP.-AUTOMOTIVE 4819H	914,931	1,418,262	0	0
COMPUTER EQUIPMENT 4862H	236,189	57,832	0	0
COMMUNICATION EQUIPMENT 4870H	33,309	96,140	0	0
OTHER EQUIPMENT 4889H	279,058	739,417	0	0
TOTAL FIXED ASSETS	3,339,680	3,431,928	27,655,208	28,323,171
TRANSFERS OUT TO OTHER FUNDS 5111	823,435	397,917	0	0
TOTAL OTHER FINANCING USES	823,435	397,917	0	0
CONTINGENCIES 6101	0	0	500,000	500,000
TOTAL CONTINGENCIES	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	130,141,350	133,939,522	172,396,858	173,103,188
NET COST	(5,041,955)	(8,990,673)	27,887,143	27,887,143